4

Sectt. II-27—25,006—27-10-33.

Law (1934.) Department.
Education

MS SERIES.

G.O. No.	172
DATED	24-1-34

[Despatch Abstract.]

E. E. Fund, Secretary to Council, Mangalore — Audit Report 1932-33 — Received —

Law 2697/33
2.8.33

L.F.No. 1955

Office of the Examiner of Local Fund Accounts, Fort Saint George, M A D R A S,

Dated the 2/8/1933

From

The Examiner of Local Fund Accounts,

M A D R A S.

To

The Secretary to Government,

~~Local Self Government~~ Law (Education) Department,

M A D R A S.

Sir,

With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the Elementary Education fund accounts of the .....Mangalore..... Municipal Council, (South Kanara District) for the year ended the 31st March 1933. The original was forwarded to the Chairman, Municipal Council in L.F.No. 1913 dated the 1st August 1933.

Education separate.
Nos. 2697 e, 2696 e + 2695 e.

I have the honour to be,

Sir,

Your most obedient servant,

For Examiner of Local Fund Accounts.

The originals of the reports and the remarks of the Chairmen concerned may be availed. These may be lodged.

Mohan 4.8.

Mohan 3/8

Mohan 3/8

GND. 528/33-3LL

2/

Audit Report on the Elementary Education Fund Accounts of the Mangalore Municipal Council, South Kanara District, for the year 1932-33.

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Name of Auditor: Mr. S.Rangaswami Ayyar, District Inspector of Local Fund Accounts, South Kanara.
Time taken for audit:- From the 7th July 1933 to the 25th July 1933.

1. The office of Chairman was held by M.R.Ry.,K.Vittal Shetty Avergal.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance is in agreement with the balance in the Treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The irregularities noticed during the audit have been communicated to the Chairman in an objection statement which should be read as part of this audit report. Important irregularities are noted below.

Reply at para

Excess expenditure over budget allotment.

4. The figures noted below, would show that expenditure in excess of the provision in the original budget approved by Government was incurred under four sub-heads under "Ordinary" though the expenditure for the year did not exceed in totals. Under the head " Capital " the expenditure had not only exceeded the provision against sub-heads but also in totals. The provision for such excesses made in the revised budget along with the budget estimate for the year 1933-34, will not regularise such excesses unless they are covered by re-appropriation of funds duly sanctioned by the Council within the close of the year.

	Provision. Budget estimate. Rs.	Revised Budget Rs.	Actuals. Rs.
Ordinary-			
Salaries and Allowances-			
Masters.	36,600	36,850	36,790
Clerks and servants	1,100	1,000	995
Contribution to Provident Fund.	2,050	2,000	1,995
Stipends.	...	50	51
Contingencies-			
House rent.	1,950	1,990	1,930
Other items.	1,700	1,850	1.757
Equipment			
Furniture and Apparatus.	200	200	10
Library books and maps.	100	120	95
Other items.	100	30	..
Repairs to buildings.	400	510	506
Total	44,200	44,600	44,129
Capital.			
Lands and Buildings.	2,200	2.650	2,599
Equipment - Furniture and Apparatus.	300		
	2,500	2,650	2,599

Sanction wanting.

5. (a). Government. Under G.O.No. 447, Law (Education), dated the 23rd March 1931, the sanction of Government is necessary for the employment of a peon on Rs. 12 per mensem for the Muhammadan Higher Elementary School.

Similarly, the payment at annas eight per mensem for fresh water supply to the Muhammadan Girls' school from the Elementary Education Funds would need a like sanction.

(b). Inspectress of Girls' Schools. Under condition (6) embodied in G.O.No. 598, Law (Education), dated the 25th April 1932, the approval of the Inspectress of Girls' Schools is necessary for the fate of payment of allowances to the conductresses of the Muhammadan Girls' schools and also of the Girls' schools at Pentlandpetah, Kadri, Car Street, Bockapatna and Attavar.

6. The result of audit may be considered satisfactory.

7. The gross receipts and charges of the year were Rs.46,659-3-0 and Rs. 46,727-15-7, respectively. The total number of objections remaining unsettled and their amount were three and Rs.20, respectively, on the 31st March 1933.

S.Rangaswami Ayyar,
District Inspector of Local Fund Accounts.

(True copy)

Superintendent.

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R.F. XXXVIII-9—672—27-4-33.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Bangalore Municipality for the year 1932-1933.

Heads.	Actuals, 1932-33.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ..				348	6	5	348	-	-
RECEIPTS—ORDINARY.									
1. Education tax									
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc.									
4. School fees									
5. Endowments									
6. Contributions									
7. Other receipts	95	11	-				108	-	-
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.									
(ii) Under the provision to section 37 of the Act.	14,378	-	-				14,378	-	-
9. Contribution from the General Account ..	31,100	-	-				29,400	-	-
10. Investments realized	1,400	-	-						
Total ..				44,193	11	-	43,900	-	-
RECEIPTS—CAPITAL.									
1. Government grants	1065	8	-				1,100	-	-
2. Endowments and contributions									
3. Loans									
4. Contribution from ~~(General Account)~~—Ordinary.	1,400	-	-				1,400	-	-
5. Investments realized									
Total ..				2,465	8	-	2,500	-	-
Grand Total, Receipts (Ordinary and Capital).				46,659	3	-	46,406	-	-
Grand Total, including opening balance ..				47,007	9	5	46,754	-	-
EXPENDITURE—ORDINARY.									
1. Staff—									
Salaries and allowances—									
Masters	36,789	15	*				36,[illegible]	-	-
Clerks and servants	915	5	3				1,[illegible]	-	-
Capitation allowances									
Contribution to Provident Fund ..	1,995	-	-				2,050	-	-
Travelling allowance									
Stipends of teachers sent for training ..	50	7	3						
Carried over ..	31,830	12	2				31,750	-	-

* Includes gratuity payment of Rs 181-0-0

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Heads.	Actuals, 1932-33.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	39,830	12	2				39,750	-	-
EXPENDITURE—ORDINARY—*cont.*									
2. Contingencies and equipment—									
Contingencies—									
House-rent	1,930	-	-				1,950	-	-
Other items	1,757	3	6				1,700	-	-
Equipment—									
Furniture and apparatus	10	4	-				200	-	-
Library books and maps	94	9	11				100	-	-
Other items							100	-	-
3. Prizes and scholarships									
4. Repairs to buildings	506	2	-				480	-	-
5. Interest on and repayment of debt ..									
6. Investments made									
Total ..				44,128	15	7	44,200	-	-
EXPENDITURE—CAPITAL.									
1. Land and buildings	2,599	-	-				2,200	-	-
2. Equipment—									
(1) Furniture and apparatus ..							300	-	-
(2) Library books and maps ..									
(3) Other items									
3. Investments made									
Total ..				2,599	-	-	2,500	-	-
Grand Total, Expenditure (Ordinary and Capital).				46,727	15	7	46,700	-	-
Total, Closing balance ..				279	9	10	54	-	-
Grand Total, including closing balance ..				47,007	9	5	46,754	-	-

Mangalore
27th July 1933.

27/7/33
District Inspector of Local Fund Accounts.
South Kanara

G NO. 520 38-34

Accounts -- Elementary Education Fund - 1932-33 - Audit Report.

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Retransmitted to the District Inspector of L.F.Accounts Mangalore.

Para - 4 -- The actual expenditure both under 'ordinary and capital' accounts did not exceed the allotments under any of the sub-heads as per revised budget which was sanctioned by the council before the close of the year. The revised budget provided for necessary funds and no separate sanction of the council for reappropriation was considered necessary. Governmen have also in G.O.No.Ms.2236 L.E., dated 23-11-1933 have accepte the revised budget for 1932-33 along with the budget for 1933-3

Para 5 - (a) -- The peon has been in service since 1922 prior to the Governmen orders referred to. In G.O.No.1290 L. E., dated 25th July 1933 Government have since permitted the counci to entertain without their sanction peons in elementary schools for boys. The school in question is a complete higher elementar one, having a strength of over 200 pupils.

The payment of annas eight per month for the supply of fresh water for the use of the gosha girls which was paid from provincial funds when the school was managed by Government is being continued to be paid by the council ever since the date of the transfer of the school to the municipality i.e. in June 1926. The supply of water is absolutely necessary and its cost has hitherto been treated as an ordinary contingent item of expenditure in running the school. If the sanction of Government is considered necessary the same may be accorded.

Para 5 - (a) The Inspectress of girls' schools has been addressed on the subject.

Para - 7. The required sanction in respect of Rs.20 has since been obtained and produced during audit.

Municipal Office,
Mangalore, 29th November 1933

Chairman, M.C.

8/

Extract from the Proceedings of the
Mangalore Municipal Council, dated 4th December 1933.

P r e s e n t.
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x x x

17. Read reports on the audit of the accounts of the general and elementary education funds of the Municipal Council, Mangalore, for the year 1932-33 and the draft replies thereon.

The draft replies are approved and the reports will be submitted to Government.

x x x

/T r u e E x t r a c t/

Municipal Office, I
Mangalore, 5-12-33 I

CHAIRMAN, M.C.

L2 44007

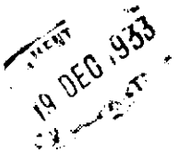
19.12.33

Examiner's Office

Audit Report - Elementary Education Fund - Mangalore Municipal Council - 1932-33.

L.F. No. 6079
19.12.33

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the Chairman's replies and the resolution of the Municipal Council.



Dy. Examiner of Local Fund Accts

E E Fund -
M. E., Mangalore -
Audit-report -
1932-33 -
Recorded.

Education dept

Order 1721 24.1.34.
MS.

Recorded.

To
The E.D.E.O.
Mangalore. } Also
" Exr. of L. F. Accts
" D.P.I. (with copy of report ale)